

MEMORANDUM OF LAW

DATE: December 4, 1991
TO: Conny M. Jamison, City Treasurer
FROM: City Attorney
SUBJECT: City Acceptance of Credit Cards for Payment of Taxes

You recently requested clarification of a November 20, 1991 memorandum of law (attached) dealing with the question of whether the City may accept credit cards for certain purchases. We answered that the City may accept credit cards and doing so would not constitute a gift of public funds.

Your recent inquiry concerns whether the City may accept credit cards for payment of taxes. The November 20, 1991 memorandum of law cited California Government Code section 6159 as authorization for the City to accept credit cards in payment for City services. As noted, that statute applies to any city or other public agency and allows acceptance of credit cards for payment for services rendered by any city.

That statute was cited in our memorandum of law to illustrate legislative authorization for credit card use by public agencies. However, that code section does not specifically address charter cities, nor does its language limit credit card use only to the cited examples. In addition, charter cities are governed under the "Home Rule Doctrine" and are not bound by general law unless the law specifically encompasses charter cities. Consequently, The City of San Diego may utilize credit cards for payment for services rendered, for payment of taxes, or for any payment for which the City normally accepts cash payments.

Please let us know if we can assist you further on this matter.

JOHN W. WITT, City Attorney

By

Mary Kay Jackson

Deputy City Attorney

MKJ:mb:160(x043.2)

Attachment

ML-91-100